3. as to WWA 16, LLC, the Notice of Final Partnership Administrative
Adjustment issued to Plaintiff for the taxable year 2001 is sustained in its entirety
except that the accuracy-related penalty shall be imposed at the rate of 30%; and

4. as to WWA 17, LLC, the Notice of Final Partnership Administrative Adjustment issued to Plaintiff for the taxable year 2001 is sustained in its entirety except that the accuracy-related penalty shall be imposed at the rate of 30%;

Each party is to bear its own costs of litigation, including attorney's fees.

12/3/12 Date

Hon, Patrick J. Walsh

United States Magistrate Judge

FENDLER, GLICKFELD & NASS, INC. FLOOR EAST E BOULEVARD IFORNIA 90024-3881 310) 478-2541	Dated: 1/1/4, 2012 By: Dated: 1/1/4, 2012 By: Dated: 5 6 7 8 9 0 1 2 3 4 5 6 7	10960 Wilshire Boulevard, Ste. 1400E Los Angeles, CA 90024 Telephone: (310) 478-2541 Attorneys for Plaintiff LSPB, LLC, 10SEPH A. SERGI Senior Litigation Counsel Office of Civil Litigation KAYCEE M. SULLIVAN U.S. Department of Justice 555 4th Street NW Washington, D.C. 20001 Telephone: (202) 305-0868 Facsimile: (202) 307-2504 Email: Joseph.A.Sergi@usdoj.gov Of Counsel: ANDRÉ BIROTTE JR. United States Attorney Central District of California SANDRA BROWN Assistant United States Attorney Chief, Tax Division Attorneys for Defendant United States of America
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